

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re: : **Chapter 11**
:
Delphi Corporation, et al. : **Case No. 05-44481 (RDD)**
: **(Jointly Administered)**
:
Debtors :
-----X

**AMENDED NOTICE OF TRANSFER OF RECLAMATION CLAIM
AND CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)**
(Amends Docket No. 11613)

TO: MAC ARTHUR COPORATION
("Assignor")
3190 Tri-Park Drive
Grand Blanc, MI 48439-0010

As of February 21, 2007, the following claims of Assignor in the aggregate principal amount \$590,602.72 (the "Claim") have been transferred to the Assignee listed below:

- 1) Proof of Claim No. 11599 (Delphi Automotive Systems, LLC), in the principal amount of \$432,705.04;
- 2) Proof of Claim No. 11600 (Delphi Diesel Systems Corporation), in the reconciled principal amount of \$2,100.00; and
- 3) Proof of Claim No. 11601 (Delphi Mechatronic Systems, Inc.), in the principal amount of \$1,627.68
- 4) Reclamation Claim No. 779 in the amount of \$154,170.00 (see attached Reclamation Letter)

Assignee:

JPMORGAN CHASE BANK, N.A.
4 New York Plaza, Floor 16
New York, NY 10004
Attention: Neelima Veluvolu
Telephone: (212) 623-1979
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

The Evidence of Transfer of Claim is attached as Exhibit A. Assignee's payment instructions are attached as Exhibit B. The Proofs of Claim and Reclamation Letter are attached hereto as Exhibit C. The original Notice of Transfer (filed as Docket No. 11613) is attached as Exhibit "D".

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:**

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Delphi Corporation Claim Docketing Center One Bowling Green Station, P.O. Box 5058 New York, New York 10274-5058	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004

PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT THE FOLLOWING ADDRESS:

JPMorgan Chase Bank, N.A.
4 New York Plaza, Floor 16
New York, NY 10004
Attention: Neelima Veluvolu
Telephone: (212) 623-1979
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

WITH A COPY TO :

Kirkpatrick & Lockhart Preston Ellis Gates LLP
599 Lexington Avenue
New York, NY 10022
Attention: Steven H. Epstein
Telephone: (212) 536-4830
Facsimile: (212) 536-4001
E-mail : sepstein@klgates.com

If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT
TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR
ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS
PROCEEDING.**

Dated: January 3, 2008

JPMORGAN CHASE BANK, N.A.

By: 

Name: Stephanie Skowronski
Title: Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x

	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
<u>Delphi Corporation,</u>	:	
	:	(Jointly Administered)
Debtors	:	

-----x

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto **JPMorgan Chase Bank, N.A.**, its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court, Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

SENT BY: MAC ARTHUR CORPORATION;

810 894 7984;

FEB-22-07 6:24PM;

PAGE 2/3

IN WITNESS WHEREOF, Jated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

By: Thomas F. Barrett
Name: Thomas F. Barrett
Title: VP Finance & Business Development

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____
 Andrew Opel
 Authorized Signatory

Accepted and agreed to as of this 21 date of
February, 2007

Mac Arthur Corporation as Assignor

By: _____
Name: _____
Title: _____

EXHIBIT B

Assignee's Payment and Delivery Instructions

Wire:

Name of Bank:	JPMorgan Chase Bank New York, N.A.
Routing Transit/ABA number:	021000021
Name of Account:	SPS High Yield Loan Trading
Account Number:	544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley
Macarthur Corporation
Winegarden, Lindholme & Robertson, P.L.C
G-9460 S. Saginaw Street Suite A
Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation
June 23, 2006
Page 2

Reconciled Amount \$154,170.00

Based on the foregoing, the Debtors have identified in the attached analysis a potential reclamation claim amount that the Debtors propose as valid, subject to assertion of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Reconciled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.¹

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

¹ The Debtors reserve all their rights and remedies, in law and in equity, to collect or pursue all prepetition credits outstanding, including, without limitation, to set off such amounts against the allowed amount, if any, of your reclamation claim.

Macerthur Corporation
June 23, 2006
Page 3

Reconciled Amount \$154,170.00

- (vi) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptcy Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses at any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final allowance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton
Re: Delphi Reclamations
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing herein shall preclude or otherwise prejudice any of the Debtors' rights to contest or file any defense or counterclaim in law or in equity, to any reclamation claim or other

McCarthy Corporation
June 23, 2006
Page 4

Reconciled Amount \$154,170.00

demand for reclamation. Moreover, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations@delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cartell

Enclosures
cc: John D. Sheehan

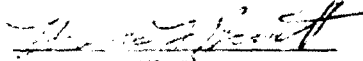
Macarthur Corporation
June 23, 2006
Page 5

Reconciled Amount \$154,170.00

AGREEMENT

In accordance with paragraph 2, section (b)(iii) of the Order, Macarthur Corporation agrees to the terms of this Amended Statement of Reclamation.

Macarthur Corporation

By: 
(signature)

Dated: 6-27-06

Thomas F. Blarett
(print or type name)

V.P. Finance & Business Development
(print or type title)

DISAGREEMENT

In accordance with paragraph 2, section (b)(iv) of the Order, Macarthur Corporation disputes the terms of this Amended Statement of Reclamation and encloses the information required by paragraph 2, section (b)(iv) of the Order.

Macarthur Corporation

By: _____
(signature)

Dated: _____

(print or type name)

(print or type title)

Name of Debtor: <u>Thomas F. Barrett</u> District of <u>New York</u>		PROOF OF CLAIM			
Name of Creditor: <u>VP Finance & Business, LLC</u> Case Number: <u>05-44640</u>		<div style="font-size: 48px; font-weight: bold; margin-bottom: 20px;">COPY</div> <div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> RECEIVED </div> <div style="margin-bottom: 10px;">AUG 04 2006</div> <div style="border: 1px solid black; padding: 5px; display: inline-block;"> KURTZMAN CARSON </div>			
Name and address of creditor to whom the claim is sent: <u>Thomas F. Barrett</u> <u>VP Finance & Business</u> <u>3190 Tal-luck Lane</u> <u>Grand Blaine, MN 55430-0010</u> <u>Phone: (763) 432-1777</u>				Check box if you are aware that debtor has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/>	
Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/>				Check box if the address differs from the address on the envelope sent to you by the court. <input checked="" type="checkbox"/>	
Account or other number by which creditor identifies debtor: <u>See Attached Detail</u>		Check here <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____			
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Rendered <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lended <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____					
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)					
2. Date claim arose: <u>01/28/05 - 11/07/05</u>		3. If court judgment, date obtained: _____			
4. Total Amount Claimed: <u>\$ 432,705.04</u> (unsecured) (secured) (priority) (Total)					
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if your claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or other charges.					
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of principal and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority: \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 130-day limits apply to cases filed on or after 4/26/05. Pub. L. 109-8.</small>			
6. Unsecured Nonpriority Claim: <u>\$ 432,705.04</u> <input checked="" type="checkbox"/> Check this box if your claim is entitled to priority. If so, specify the basis for your claim and the amount of the priority, if any, or if none of the above, specify the basis for your claim.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;"> JUL 2 2006 CLERK OF COURT </div>			
8. Creditors: The amount of payments on this claim has been credited and delivered for the purpose of making this proof of claim.					
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, contracts of financing accounts, contracts, court judgments, mortgages, security agreements, etc., to which your claim is related. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are numerous, attach a summary.					
10. Power of Attorney: In order to make a statement of the filing of your claim, attach a stamped, self-addressed envelope to the creditor's copy of this claim.					
Signature of Debtor: _____ Signature of Creditor: _____ Name of Creditor: <u>VP Finance & Business, LLC</u>					

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Automotive Systems LLC
Case # 05-44481

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3100 Tri-Park Drive
Grand Blanc, MI 48439
(810) 666-1777

Mac Arthur Account #	Creditor	Balance as of 7/16/2006
2062	Delphi Automotive Systems LLC	\$9,045.40
1019	Delphi Automotive Systems LLC	\$91,315.66
6319	Delphi Automotive Systems LLC	\$12,127.11
2801	Delphi Automotive Systems LLC	\$14,966.40
2806	Delphi Automotive Systems LLC	\$1,487.08
2861	Delphi Automotive Systems LLC	\$81,564.97
2862	Delphi Automotive Systems LLC	\$15,314.82
2813	Delphi Automotive Systems LLC	\$241.20
2850	Delphi Automotive Systems LLC	\$10,354.97
2865	Delphi Automotive Systems LLC	\$84,120.92
2800	Delphi Automotive Systems LLC	\$96,912.61
2803	Delphi Automotive Systems LLC	\$8,772.40
2804	Delphi Automotive Systems LLC	\$690.00
1025	Delphi Automotive Systems LLC	\$212.43
6324	Delphi Automotive Systems LLC	\$127,761.14
6134	Delphi Automotive Systems LLC	\$3,672.00
6318	Delphi Automotive Systems LLC	\$40,385.30
2710	Delphi Automotive Systems LLC	\$91,061.14
2709	Delphi Automotive Systems LLC	\$18,421.02
2705	Delphi Automotive Systems LLC	\$195.00
6850	Delphi Automotive Systems LLC	\$31,563.68
6861	Delphi Automotive Systems LLC	\$11,162.40
6864	Delphi Automotive Systems LLC	\$1,648.50
1023	Delphi Automotive Systems LLC	\$630.00
1030	Delphi Automotive Systems LLC	\$15,665.69
		\$136,675.04
	Less payment received	\$900,000.00
	Less amount of the claim for Reclamation	\$154,170.00
	Total amount of Claim	\$42,505.04

Invoice detail not provided due to voluminous nature. There are over 2000 invoices making up this total.

Reclamation claim is out of \$134,170.00 which is used in this claim per the note on the top of Form B10.

Debtor Name: <u>Thomas F. Barrett</u> Debtor Address: <u>3190 Tai-Dark Drive</u> <u>Grand Blanc, MI 48139-0010</u> Debtor Phone: <u>(313) 1-106-1177</u>		Date of Filing: <u>05-44567</u> Case Number: <u>05-44567</u>	PROOF OF CLAIM <div style="font-size: 2em; opacity: 0.5; transform: rotate(-15deg); position: absolute; top: 50px; left: 50px;">COPY</div> <div style="border: 1px solid black; padding: 10px; text-align: center; margin: 10px auto; width: 80%;"> RECEIVED AUG 04 2006 KURTZMAN CARSON </div>
Name of Debtor: <u>Thomas F. Barrett</u> Name of Debtor's Employer: <u>Hoc Arthur Corporation</u> Address of Debtor's Employer: <u>3190 Tai-Dark Drive</u> <u>Grand Blanc, MI 48139-0010</u> Debtor's Employer Phone: <u>(313) 1-106-1177</u>		<input type="checkbox"/> Check box if you are aware that debtor has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor: <u>2950</u>		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ if this claim <input type="checkbox"/> amends	
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____			
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of ES #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. Date debt was incurred: <u>07/11/05-09/27/05</u>		3. If court judgment, date obtained: _____	
4. Total Amount of Claim at Time Claim Made: \$ <u>57,627.68</u> (unsecured) (secured) (priority) (Total) If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 18-day limit apply to cases filed on or after 4/1/05. Pub. L. 109-2.</small>	
6. Unsecured Nonpriority Claim \$ <u>57,627.68</u> <input type="checkbox"/> Check this box if all or part of your claim is entitled to priority. If so, specify the basis for priority in item 7. If not, specify the basis for nonpriority.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; text-align: center; margin: 10px auto; width: 80%;"> RECEIVED AUG 04 2006 KURTZMAN CARSON </div>	
8. Credits: The amount of all payments on this claim received and delivered for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of any supporting documents, such as promissory notes, purchase orders, invoices, bills of lading, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are too bulky, attach a summary.			
10. Stamped Copy: For receipt on date of filing of your claim, enclose a stamped, self-addressed envelope and return it to the court.		Signature of Creditor: <u>Thomas F. Barrett</u> Date: <u>07/11/05</u> Title: <u>Owner & President</u>	

1. PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Mechatronic Systems, Inc.
Case#: 05-44467

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 608-1777

2550 Delphi Mechatronic Systems

Invoice #	P.O.	Date	Amount
310211	9571-53055	7/11/2005	\$74.40
317212	9571-53615	7/11/2005	\$631.20
317394	9571-53615	7/11/2005	\$126.24
312737	9571-53055	7/18/2005	\$74.40
317969	9571-53615	7/18/2005	\$126.24
317967	9571-53055	8/8/2005	\$37.20
319053	9571-53055	8/9/2005	\$74.40
319036	9571-53055	8/16/2005	\$74.40
319054	9571-53055	8/23/2005	\$74.40
321447	9571-53055	8/30/2005	\$74.40
321448	9571-53055	9/7/2005	\$37.20
322389	9571-53055	9/12/2005	\$74.40
322391	9571-53055	9/21/2005	\$74.40
324218	9571-53055	9/27/2005	<u>\$74.40</u>
Total			\$1,627.68

FORM 113 (07/01) Form 101 (04-05)

<p>Debtor's Name and Address: <u>Delta Dental Systems Corporation</u> <u>Mac Arthur Corporation</u> <u>3190 Tai-Park Drive</u> <u>Grand Blain, AL 36439-0070</u> <u>(205) 606-1777</u></p>		<p>Credit or New York: <u>05-44672</u></p>	
<p>Check box if you are aware that you are checking proof of claim. <input type="checkbox"/> Check box if you have never received any notice from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court. <input type="checkbox"/></p>		<p>PROOF OF CLAIM</p> <p style="font-size: 2em; font-weight: bold;">COPY</p> <p style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 150px;"> RECEIVED AUG 04 2006 KURTZMAN GARSON </p>	
<p>Name and address where notice should be sent: <u>Thomas P. Barrett</u> <u>Mac Arthur Corporation</u> <u>3190 Tai-Park Drive</u> <u>Grand Blain, AL 36439-0070</u> <u>(205) 606-1777</u></p>		<p>Check here if this claim: <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> is new</p>	
<p>Account or other number by which creditor identifies debtor: <u>2639</u></p>		<p>1. Basis for Claim:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lended <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ </div> <div style="width: 45%;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date) </div> </div>	
<p>2. Date claim incurred: <u>08/10/05-09/30/05</u></p>		<p>3. If court judgment, date obtained:</p>	
<p>4. Total Amount of Claim at Time Case Filed: \$ <u>2700.00</u> (unsecured) \$ <u>0</u> (secured) \$ <u>0</u> (priority) \$ <u>2700.00</u> (Total)</p> <p><i>If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below.</i></p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>			
<p>5. Secured Claim.</p> <p><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).</p> <p>Brief Description of Collateral:</p> <p><input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral: \$ _____</p> <p>Amount of mortgage and other charges at time case filed included in secured claim, if any: \$ _____</p>		<p>7. Unsecured Priority Claim.</p> <p><input type="checkbox"/> Check this box if you have an unsecured priority claim</p> <p>Amount entitled to priority: \$ _____</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).</p> <p><input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).</p> <p><input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).</p> <p><small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to rates commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/01/03. Pub. L. 109-2.</small></p>	
<p>6. Unsecured Nonpriority Claim: \$ <u>2700.00</u></p> <p><input checked="" type="checkbox"/> Check this box if (a) there is no collateral or lien securing your claim, (b) your claim exceeds the value of the property securing it, or (c) none or only part of your claim is entitled to priority.</p>		<p>8. Collateral: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.</p>	
<p>9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, account statements, contracts, court judgments, mortgages, security agreements, etc. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are voluminous, attach a summary.</p>		<p>THIS SPACE IS FOR COURT USE ONLY</p>	
<p>10. True and Correct Copy: The receiver or clerk's acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p>		<p>Signature of Debtor: _____ <u>Thomas Barrett VP Finance & Business Dev.</u></p>	

3/b Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(616) 606-1777

Invoice #	P.O.	Date	Amount
021054	550006399	8/10/2005	\$300.00
021044	550006399	9/8/2005	\$187.50
024562	550006399	9/12/2005	\$412.50
021709	550006399	9/27/2005	\$662.50
020791	550006399	9/30/2005	<u>\$637.50</u>
Total			\$2,100.00

EXHIBIT "D"

Original Notice of Transfer (filed as Docket No. 7134)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<hr/>		
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
Delphi Corporation, et al.	:	(Jointly Administered)
	:	
Debtors	:	
<hr/>		

**NOTICE OF TRANSFER OF RECLAMATION CLAIM AND
CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)**

TO: MAC ARTHUR CORPORATION
("Assignor")
3190 Tri-Park Drive
Grand Blanc, MI 48439-0010

As of February 21, 2007, Assignor's claims against Debtor in the principal amount of \$591,202.72 (the "Claim") have been transferred to the following Assignee:

JPMorgan Chase Bank, N.A.
270 Park Avenue
New York, NY 10017
Attention: **Neelima Veluvolu**
Telephone: (212) 270-2150
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

The Evidence of Transfer of Claims is attached as Exhibit A and the Assignee's payment instructions are attached as Exhibit B. The Proofs of Claim and Reclamation Letter are attached hereto as Exhibit C. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:**

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Attn: Northwest Airlines Claims Processing One Bowling Green Station, P.O. Box 5005 New York, New York 10274-5005	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004

**PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT
THE FOLLOWING ADDRESS:**

JPMorgan Chase Bank, N.A.
270 Park Avenue
New York, NY 10017
Attention: Neelima Veluvolu
Telephone: (212) 270-2150
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

WITH A COPY TO :

Kirkpatrick & Lockhart Preston Ellis Gates LLP
599 Lexington Avenue
New York, NY 10022
Attention: Steven H. Epstein
Telephone: (212) 536-4830
Facsimile: (212) 536-4001
E-mail : sepstein@kligates.com

**If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT
TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR
ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS
PROCEEDING.**

Dated: March 6, 2007

JPMORGAN CHASE BANK, N.A.

By: 
Name: _____
Title: **Andrew Opel**
Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: Chapter 11
In re: :
: Case No. 05-44481 (RDD)
Delphi Corporation, :
: (Jointly Administered)
Debtors :
-----X

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto **JPMorgan Chase Bank, N.A.**, its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court, Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

By: 
Name: Thomas F. Barrett
Title: VP Finance & Business Development

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____
 Andrew Dubi
 Authorized Signatory

Accepted and agreed to as of this 21 date of
February, 2007

Mac Arthur Corporation as Assignor

By: _____
Name: _____
Title: _____

EXHIBIT B

Assignee's Payment Instructions

Assignee's Payment Instructions

Wire:

Name of Bank:	JPMorgan Chase Bank, N.A.
Routing Transit/ABA number:	021000021
Name of Account:	SPS High Yield Loan Trading
Account Number:	544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley
Macarthur Corporation
Winegarden, Lindholme & Robertson, P.L.C
G-9460 S. Saginaw Street Suite A
Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation
June 23, 2006
Page 2

Reconciled Amount \$154,170.00

Based on the foregoing, the Debtors have identified in the attached analysis a potential reclamation claim amount that the Debtors propose as valid, subject to assertion of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Reconciled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.¹

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

¹ The Debtors reserve all their rights and remedies, in law and in equity, to collect or pursue all prepetition credits outstanding, including, without limitation, to offset such amounts against the allowed amount, if any, of your reclamation claim.

Macanthur Corporation
June 23, 2006
Page 3

Reconciled Amount \$154,170.00

- (vi) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptcy Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses at any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final allowance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton
Re: Delphi Reclamations
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing herein shall preclude or otherwise prejudice any of the Debtors' rights to contest or raise any defense or counterclaim in law or in equity, to any reclamation claim or other

Macarthur Corporation
June 23, 2006
Page 4

Reconciled Amount \$154,170.00

demand for reclamation. Moreover, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations@delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures
cc: John D. Sheehan

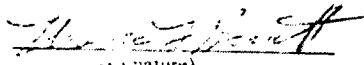
Macarthur Corporation
June 23, 2006
Page 5

Reconciled Amount \$154,170.00

AGREEMENT

In accordance with paragraph 2, section (b)(iii) of the Order, Macarthur Corporation agrees to the terms of this Amended Statement of Reclamation.

Macarthur Corporation

By: 
(signature)

Dated: 6-27-06

Thomas F. Barrett
(print or type name)

VP Finance & Business Development
(print or type title)

DISAGREEMENT

In accordance with paragraph 2, section (b)(iv) of the Order, Macarthur Corporation disputes the terms of this Amended Statement of Reclamation and encloses the information required by paragraph 2, section (b)(iv) of the Order.

Macarthur Corporation

By: _____
(signature)

Dated: _____

(print or type name)

(print or type title)

Name of Debtor Delphi Automotive Systems, LLC.		District of New York		PROOF OF CLAIM	
Name and address where notices should be sent: Thomas T. Barnett Mac Arthur Corporation 3190 Tri-Park Drive Grand Blanc, MI 48439-0010 Telephone: (810) 606-1777		Case No. 05-44640		COPY RECEIVED AUG 04 2006 KURTZMAN CARSON	
Check box if you are aware that debtor has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.					
Account or other number by which creditor identifies debtor: See Attached Detail		Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends		THIS SPACE IS FOR COURT USE ONLY	
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lent <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)					
2. Date debt was incurred: 01/28/03-10/07/05		3. If court judgment, date obtained:			
4. Total Amount of Claims at Time Case Filed: \$ 432,705.04 (unsecured) (secured) (priority) (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.					
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 250-day limits apply to cases filed on or after 4/26/03. Pub. L. 109-8.			
6. Unsecured Nonpriority Claim \$ 432,705.04 <input checked="" type="checkbox"/> Check this box if there is no collateral or lien securing your claim, or if your claim is not entitled to the value of the property securing it, or if (c) none or only part of your claim is entitled to priority.					
8. Circuits: The amount of all payments on this claim has been received and deducted for the purpose of making this proof of claim.					
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, and statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain if the documents are voluminous, attach a summary.					
10. Debt-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope with this proof of claim.					
Date 07/19/06 I declare under penalty of perjury that I am the creditor or other person authorized to file this claim, attach copy of power of attorney, if any: Thomas Barnett VP Finance & Business Dev.					

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Automotive Systems LLC
Case # 05-44640

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

Mac Arthur Account #	Customer	Balance as of 7/26/2006
2052	Delphi Automotive Systems LLC	\$9,846.40
1019	Delphi Automotive Systems LLC	\$31,315.56
6319	Delphi Automotive Systems LLC	\$82,127.11
2801	Delphi Automotive Systems LLC	\$14,856.40
2806	Delphi Automotive Systems LLC	\$1,487.08
2861	Delphi Automotive Systems LLC	\$81,884.37
2882	Delphi Automotive Systems LLC	\$15,374.32
2813	Delphi Automotive Systems LLC	\$241.20
2160	Delphi Automotive Systems LLC	\$176,854.97
2865	Delphi Automotive Systems LLC	\$84,820.92
2800	Delphi Automotive Systems LLC	\$36,912.81
2803	Delphi Automotive Systems LLC	\$8,772.40
2804	Delphi Automotive Systems LLC	\$890.00
1025	Delphi Automotive Systems LLC	\$212.43
6324	Delphi Automotive Systems LLC	\$127,761.14
6134	Delphi Automotive Systems LLC	\$3,872.00
6318	Delphi Automotive Systems LLC	\$40,385.30
2710	Delphi Automotive Systems LLC	\$91,061.14
2709	Delphi Automotive Systems LLC	\$18,421.02
2705	Delphi Automotive Systems LLC	\$195.00
6350	Delphi Automotive Systems LLC	\$31,563.68
6381	Delphi Automotive Systems LLC	\$11,132.40
6364	Delphi Automotive Systems LLC	\$1,648.50
1023	Delphi Automotive Systems LLC	\$630.00
1030	Delphi Automotive Systems LLC	\$35,889.89
		\$886,675.04
less: payment received		\$900,000.00
less: administrative claim for Reclamation		\$154,170.00
Total Unsecured Claim		\$432,705.04

Invoice detail not provided due to voluminous nature. There are over 2000 invoices making up this total.

Reclamation claim amount of \$154,170 not included in this claim per the note on the top of Form B10.

PROOF OF CLAIM (FD-509) (Rev. 10/01)

<p>Name of Debtor: <u>MacArthur Corporation</u></p> <p>Case Number: <u>05-44567</u></p>		<p>PROOF OF CLAIM</p> <p style="font-size: 2em; opacity: 0.5;">COPY</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> <p>RECEIVED</p> <p>AUG 04 2006</p> <p>KURTZMAN CARSON</p> </div> <p style="font-size: 0.8em;">THIS SPACE IS FOR COURT USE ONLY</p>	
<p>Name of Creditor: <u>MacArthur Corporation</u></p> <p>Address of Creditor (to whom the debtor owes money or property): <u>MacArthur Corporation</u> <u>3160 Fairbank Drive</u> <u>Atlanta, GA 30329-0070</u> <u>(404) 466-1777</u></p>		<p><input type="checkbox"/> Check box if you are aware that another creditor has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.</p> <p><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.</p> <p><input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.</p>	
<p>Account or other number by which creditor identifies debtor: <u>2950</u></p>		<p>Check here: <input type="checkbox"/> replaces <input type="checkbox"/> amends If this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____</p>	
<p>1. Basis for Claim</p> <p><input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lent <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____</p> <p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)</p>			
<p>2. Date Claim is Secured: <u>07/11/05 - 07/27/05</u></p>		<p>3. If court judgment, date obtained:</p>	
<p>4. Amount of Claim at Time Case Filed: \$ <u>1627.68</u> (unsecured) \$ <u>0</u> (secured) \$ <u>0</u> (priority) \$ <u>1627.68</u> (Total)</p> <p>If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below.</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest and other charges.</p>			
<p>5. Secured Claim.</p> <p><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of set-off).</p> <p>Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral: \$ _____</p> <p>Amount of principal and other charges at time case filed included in secured claim, if any: \$ _____</p>		<p>7. Unsecured Priority Claim.</p> <p><input type="checkbox"/> Check this box if you have an unsecured priority claim</p> <p>Amount entitled to priority: \$ _____</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).</p> <p><input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(c)(6).</p> <p><input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) _____.</p> <p><small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to dates commenced on or after the date of adjustment. \$10,000 and \$2,225 limits apply to cases filed on or after 4/20/03. Pub. L. 109-8.</small></p>	
<p>6. Unsecured Non-priority Claim: \$ <u>1627.68</u></p> <p><input type="checkbox"/> Check this box if your claim is entitled to priority.</p>		<p>8. Creditors: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.</p>	
<p>9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase contracts, invoices, and statements of account, contracts, court judgments, mortgages, security agreements, etc. Do not send original documents. If the documents are voluminous, attach a summary.</p>		<p>10. Filing Fee: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope with your filing fee.</p> <p>Signature of Creditor: _____</p> <p>Date: <u>07/11/05</u></p>	

PROOF OF DELIVERY

Account Name: Delphi Mechatronic Systems, Inc.
 Cus# 05-44481
 Name of Bill To: MacArthur Corporation
 Attn: Thomas Barrett
 VP Finance & Business Development
 3190 T.H. Park Drive
 Grand Blanc, MI 48439
 (810) 606-1777

Delphi Mechatronic Systems

Invoice #	P.O.	Date	Amount
317211	9571-53055	7/11/2005	\$74.40
317212	9571-53615	7/11/2005	\$631.20
317394	9571-53615	7/11/2005	\$126.24
31737	9571-53055	7/18/2005	\$74.40
317969	9571-53615	7/18/2005	\$126.24
317867	9571-53055	8/8/2005	\$37.20
318333	9571-53055	8/9/2005	\$74.40
318336	9571-53055	8/16/2005	\$74.40
318334	9571-53055	8/23/2005	\$74.40
321447	9571-53055	8/30/2005	\$74.40
321448	9571-53055	9/7/2005	\$37.20
322369	9571-53055	9/12/2005	\$74.40
322391	9571-53055	9/21/2005	\$74.40
324218	9571-53055	9/27/2005	<u>\$74.40</u>
Total			\$1,627.68

FORM 113 (05/04) (Rev. 11/03)

Debtor's Name <u>Mac Arthur Corporation</u> City <u>New York</u>		PROOF OF CLAIM COPY
Street Number <u>35-44672</u>		
Debtor's Address <u>Mac Arthur Corporation</u> <u>3190 74th Street</u> <u>Grand Blaine, N.Y. 11430-0010</u> <u>Telephone () () -1177</u>		RECEIVED AUG 3 4 2006 MURTZMAN CARSON
Check box if you are sure that you are filing a claim for a debt that is not a claim for money or property: <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Account or other number by which creditor identifies debtor: <u>2639</u>		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lent <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date claim is due: <u>08/10/05-09/30/05</u>		3. If court judgment, date claimed:
4. Total Amount of Claim at Time Case Filed: \$ <u>2700.00</u> (unsecured) \$ <u>0</u> (secured) \$ <u>0</u> (priority) \$ <u>2700.00</u> (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if you have interest or other charges in addition to the principal amount of the claim. Attach a brief statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of principal and other charges being paid. Claim included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(). *As adjusted by the court in accordance with 11 U.S.C. § 507(a)(9) and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and \$2,225 do not apply to cases filed on or after 4/10/05, Pub. L. 109-2.
6. Unsecured Nonpriority Claim \$ <u>2700.00</u> <input checked="" type="checkbox"/> Check this box if you are filing a claim for a debt that is not a claim for money or property.		THIS SPACE IS FOR COURT USE ONLY
8. Check this box if you are filing a claim for a debt that has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, contracts, court judgments, mortgages, security agreements, and other documents. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are voluminous, attach a summary.		
10. Date-Signed, and Copied: This is a true and correct statement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. <u>Thomas F. Carroll</u> <u>Thomas F. Carroll VP Finance & Business Dev.</u>		

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Diesel Systems Corporation
Case # 05-444812

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

2005 Delphi Diesel Systems

Invoice #	P.O.	Date	Amount
310754	550006399	8/10/2005	\$300.00
321244	550006399	9/8/2005	\$167.50
324662	550006399	9/12/2005	\$412.50
326789	550006399	9/27/2005	\$662.50
326791	550006399	9/30/2005	\$537.50
Total			\$2,700.00

EXHIBIT "D"

Original Notice of Transfer (filed as Docket No. 11613)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re:	:
	:
	:
Delphi Corporation, et al.	:
	:
	:
Debtors	:
-----X	

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**AMENDED NOTICE OF TRANSFER OF RECLAMATION CLAIM
AND CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)**
(Amends Docket No. 7134)

TO: MAC ARTHUR COPORATION
("Assignor")
3190 Tri-Park Drive
Grand Blanc, MI 48439-0010

As of February 21, 2007, the following claims of Assignor in the aggregate principal amount \$590,602.72 (the "Claim") have been transferred to the Assignee listed below:

- 1) Proof of Claim No. 11599 (Delphi Automotive Systems, LLC), in the principal amount of \$432,705.04, (including a reclamation claim in the amount of \$154,170.00);
- 2) Proof of Claim No. 11600 (Delphi Diesel Systems Corporation), in the reconciled principal amount of \$2,100.00; and
- 3) Proof of Claim No. 11601 (Delphi Mechatronic Systems, Inc.), in the principal amount of \$1,627.68

Assignee:

JPMORGAN CHASE BANK, N.A.
4 New York Plaza, Floor 16
New York, NY 10004
Attention: Neelima Veluvolu
Telephone: (212) 623-1979
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

The Evidence of Transfer of Claim is attached as Exhibit A. Assignee's payment instructions are attached as Exhibit B. The Proofs of Claim and Reclamation Letter are attached hereto as Exhibit C. The original Notice of Transfer (filed as Docket No. 7134) is attached as Exhibit "D".

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:**

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Delphi Corporation Claim Docketing Center One Bowling Green Station, P.O. Box 5058 New York, New York 10274-5058	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004

PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT THE FOLLOWING ADDRESS:

JPMorgan Chase Bank, N.A.
4 New York Plaza, Floor 16
New York, NY 10004
Attention: Neelima Veluvolu
Telephone: (212) 623-1979
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

WITH A COPY TO :

Kirkpatrick & Lockhart Preston Ellis Gates LLP
599 Lexington Avenue
New York, NY 10022
Attention: Steven H. Epstein
Telephone: (212) 536-4830
Facsimile: (212) 536-4001
E-mail : sepstein@klgates.com

If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT
TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR
ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS
PROCEEDING.**

Dated: December 31, 2007

JPMORGAN CHASE BANK, N.A.

By: 

Name:

Stephanie Skowronski

Title:

Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x

	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
<u>Delphi Corporation,</u>	:	
	:	(Jointly Administered)
Debtors	:	

-----x

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto JPMorgan Chase Bank, N.A., its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court, Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"). Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

SENT BY: MAC ARTHUR CORPORATION;

010 694 7964;

FEB-22-07 6:24PM;

PAGE 2/3

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

By: Thomas F. Barrett
Name: Thomas F. Barrett
Title: VP Finance & Business Development

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

**JPMORGAN CHASE BANK, N.A.,
as Assignee**

By: _____
Name: _____
Title: Andrew Opel
Authorized Signatory

Accepted and agreed to as of this 21 date of
February, 2007

Mac Arthur Corporation as Assignor

By: _____
Name: _____
Title: _____

EXHIBIT B

Assignee's Payment and Delivery Instructions

Wire:

Name of Bank:	JPMorgan Chase Bank New York, N.A.
Routing Transit/ABA number:	021000021
Name of Account:	SPS High Yield Loan Trading
Account Number:	544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley
Macarthur Corporation
Winegarden, Lindholme & Robertson, P.L.C.
G-9460 S. Saginaw Street Suite A
Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation
June 23, 2006
Page 2

Reconciled Amount \$154,170.00

Based on the foregoing, the Debtors have identified in the attached analysis a potential reclamation claim amount that the Debtors propose as valid, subject to invention of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Reconciled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.¹

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

¹ The Debtors reserve all their rights and remedies, in law and in equity, to collect or pursue all proportion credits outstanding, including, without limitation, to set off such amounts against the allowed amount, if any, of your reclamation claim.

Marubor Corporation
June 23, 2006
Page 3

Reconciled Amount \$154,170.00

- (d) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptcy Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses at any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors' Committee") reserves its right to raise any of the Reserved Defenses prior to the final allowance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton
Re: Delphi Reclamations
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing herein shall preclude or otherwise prejudice any of the Debtors' rights to contest or raise any defense or counterclaim in law or in equity, to any reclamation claim or other

Masenhur Corporation
June 23, 2006
Page 4

Reconciled Amount \$154,170.00

Notwithstanding to whom payment is made, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations@delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures
cc: John D. Sheehan

Macarthur Corporation
June 23, 2006
Page 5

Reconciled Amount \$154,170.00

AGREEMENT

In accordance with paragraph 2, section (b)(iii) of the Order, Macarthur Corporation agrees to the terms of this Amended Statement of Reclamation.

Macarthur Corporation

By: [Signature]
(signature)

Dated: 6-27-06

Thomas F. Barrett
(print or type name)

VP Finance & Business Development
(print or type title)

DISAGREEMENT

In accordance with paragraph 2, section (b)(iv) of the Order, Macarthur Corporation agrees to the terms of this Amended Statement of Reclamation and encloses the information required by paragraph 2, section (b)(iv) of the Order.

Macarthur Corporation

By: _____
(signature)

Dated: _____

(print or type name)

(print or type title)

DISTRICT OF New York		PROOF OF CLAIM
Name of Debtor MacArthur Corporation, LLC		COPY RECEIVED AUG 6 4 2006 KURTZMAN CARSON
Case Number 05-44640		
I, the undersigned, declare that I am a creditor of the debtor named above, and that the claim is a claim for money or property.		THIS SPACE IS FOR COURT USE ONLY
I am aware that if I am aware that the debtor has filed a proof of claim, I should not file another. I understand that a claimant's failure to file a claim in a timely manner may be filed pursuant to 11 U.S.C. § 503.		
Name and address of the person to whom the claim should be sent: Thomas F. Kurtzman MacArthur Corporation 3790 Tai-Park Drive Grand Blaine, GA 30142-0010 Phone: (770) 444-7777		<input type="checkbox"/> Check box if you are aware that the debtor has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Account or other number by which creditor identifier debtor: See Attached Table		
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Rendered <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lended <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefit as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date claim was last paid: 07/28/05 - 10/07/05		3. If court judgment, date obtained:
4. Total amount of claim: 432,705.04 (secured) (unsecured) (priority) (total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest and other charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of mortgage and other charges against case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority: \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$1225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(): _____ *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and \$1225 limits apply to cases filed on or after 4/1/05. Pub. L. 109-8.
6. Unsecured Nonpriority Claim: 432,705.04 <input type="checkbox"/> Check this box if you are claiming priority for some of your claim but not all. If so, specify the amount of the claim, or if none or only part of the claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY JUL 7 2006 RECEIVED
8. Creditors: The amount of all payments on this claim has been credited and accepted for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, contracts, court judgments, mortgages, security agreements, and evidence of payment. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 10. True-Stamped Copy: To claim a credit for payment of the filing of your claim, enclose a stamped, self-addressed envelope to the court, with your claim. Date: 07/19/06 By: Thomas F. Kurtzman VP Finance & Business Dev.		

PROOF OF CLAIM SET/IL

Name of Debtor: Digital Automotive Systems LLC
Case #: 05-44481

Name of Creditor: MacArthur Corporation
c/o Thomas Barrett
VP Finance & Business Development
2100 Tri-Park Drive
Grand Haven, MI 49439
(616) 506-1777

MacArthur Account #	Creditor	Balance as of 1/1/06
1002	Digital Automotive Systems LLC	\$0.00
1008	Digital Automotive Systems LLC	\$0.00
1019	Digital Automotive Systems LLC	\$0.00
1001	Digital Automotive Systems LLC	\$0.00
1006	Digital Automotive Systems LLC	\$0.00
1001	Digital Automotive Systems LLC	\$0.00
1002	Digital Automotive Systems LLC	\$0.00
1003	Digital Automotive Systems LLC	\$0.00
1000	Digital Automotive Systems LLC	\$0.00
1003	Digital Automotive Systems LLC	\$0.00
1004	Digital Automotive Systems LLC	\$0.00
1025	Digital Automotive Systems LLC	\$0.00
1024	Digital Automotive Systems LLC	\$0.00
1024	Digital Automotive Systems LLC	\$0.00
1016	Digital Automotive Systems LLC	\$0.00
1010	Digital Automotive Systems LLC	\$0.00
1009	Digital Automotive Systems LLC	\$0.00
1005	Digital Automotive Systems LLC	\$0.00
1000	Digital Automotive Systems LLC	\$0.00
1001	Digital Automotive Systems LLC	\$0.00
1004	Digital Automotive Systems LLC	\$0.00
1003	Digital Automotive Systems LLC	\$0.00
1000	Digital Automotive Systems LLC	\$0.00
		\$0.00
Less: payment received		\$0.00
Net: Total claim for Reclamation		\$0.00
Total Unrecovered Claim		\$0.00

Invoice details are provided due to voluminous nature. There are over 1000 invoices making up this total.

Total claim on basis of 01/04/06 not included in this claim per the note on the top of Form B10.

<p>Debtor <u>MacArthur Corporation</u> <u>1110 Tule Lake Drive</u> <u>Redwood City, CA 94061</u> <u>415-339-0010</u> <u>415-339-0010</u></p>		<p>Case Number <u>05-44567</u></p> <p>Check box if you are aware that <input type="checkbox"/> you or the debtor has filed a proof of claim in this case. Attach copies of the claim giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.</p>	
<p>Account or other number by which creditor identifies debtor: <u>2950</u></p>		<p>PROOF OF CLAIM</p> <p style="font-size: 2em; text-align: center;">COPY</p> <p style="text-align: center;">RECEIVED AUG 9 4 2006 MURTZIAN CARSON</p>	
<p>1. Basis for Claim</p> <p><input type="checkbox"/> Goods Sold, Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lended <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____</p> <p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____</p>			
<p>2. Date claim is received: <u>8/27/05</u></p>		<p>3. If over judgment, date obtained:</p>	
<p>4. Total Amount of Claim at Time Case Filed: \$ <u>14,277.68</u></p> <p style="text-align: center;">(secured) (unsecured) (priority) (Total)</p>			
<p><input type="checkbox"/> Check this box if your claim is secured or entitled to priority; else complete item 5 or 7 below.</p> <p><input type="checkbox"/> Check this box if you have an interest in other charges in addition to the principal amount of the claim. Attach itemized statement of all charges and interest.</p>			
<p>5. Secured Claim.</p> <p><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).</p> <p>Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral: \$ _____</p> <p>Amount of interest and other charges at time case filed included in secured claim, if any: \$ _____</p>		<p>7. Unsecured Priority Claim.</p> <p><input type="checkbox"/> Check this box if you have an unsecured priority claim</p> <p>Amount entitled to priority: \$ _____</p> <p>Specify the priority of the claim:</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).</p> <p><small>*Not subject to adjustment on 4/1/97 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and \$2,225 do not apply to cases filed on or after 4/1/95, Pub. L. 104-8.</small></p>	
<p>6. Unsecured Non-priority Claim \$ <u>14,277.68</u></p> <p><input type="checkbox"/> Check this box if you have a claim for damages for personal injury, death, or property damage caused by the debtor's negligence or willful misconduct, or if your claim is entitled to priority.</p>		<p>THIS SPACE IS FOR COURT USE ONLY</p>	
<p>8. Collateral: The amount of payments on this claim has been checked and delivered for the purpose of making this proof of claim.</p> <p>9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, contracts, or other documents, contracts, or judgments, mortgages, security agreements, and evidence of perfection of claim. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are voluminous, explain. If the documents are voluminous, attach a summary.</p> <p>10. Date-Stamped Envelope: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and return it to the court.</p> <p>Date: <u>07/27/05</u></p> <p>Signature of Debtor or Authorized Person: <u>Thomas R. Carson</u></p> <p>Title: <u>President & CEO</u></p>			

[illegible]

F.O.#	Title	Amount
00000000	07/07/05	0000.00
00000000	08/20/05	0067.50
00000000	07/07/05	0412.50
00000000	08/20/05	0062.50
00000000	08/20/05	0057.50
Total:		\$2,000.00

EXHIBIT "D"

Original Notice of Transfer (filed as Docket No. 7134)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	x	
	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
Delphi Corporation, et al.	:	(Jointly Administered)
	:	
Debtors	:	
	x	

**NOTICE OF TRANSFER OF RECLAMATION CLAIM AND
CLAIM NOS. 11599, 11600 & 11601 PURSUANT TO FRBP RULE 3001(e)(2)**

TO: MAC ARTHUR CORPORATION
("Assignor")
3190 Tri-Park Drive
Grand Blanc, MI 48439-0010

As of February 21, 2007, Assignor's claims against Debtor in the principal amount of \$591,202.72 (the "Claim") have been transferred to the following Assignee:

JPMorgan Chase Bank, N.A.
270 Park Avenue
New York, NY 10017
Attention: Neelima Veluvolu
Telephone: (212) 270-2150
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

The Evidence of Transfer of Claims is attached as Exhibit A and the Assignee's payment instructions are attached as Exhibit B. The Proofs of Claim and Reclamation Letter are attached hereto as Exhibit C. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN TWENTY (20) DAYS OF THE DATE OF THIS NOTICE, YOU MUST FILE A WRITTEN OBJECTION TO THE TRANSFER:**

Mailing Address:	Physical Address:
United States Bankruptcy Court Southern District of New York Attn: Northwest Airlines Claims Processing One Bowling Green Station, P.O. Box 5005 New York, New York 10274-5005	United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 10004

**PLEASE SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE AT
THE FOLLOWING ADDRESS:**

JPMorgan Chase Bank, N.A.
270 Park Avenue
New York, NY 10017
Attention: Neelima Veluvolu
Telephone: (212) 270-2150
Facsimile: (646) 792-3855
E-mail: neelima.veluvolu@jpmorgan.com

WITH A COPY TO :

Kirkpatrick & Lockhart Preston Ellis Gates LLP
599 Lexington Avenue
New York, NY 10022
Attention: Steven H. Epstein
Telephone: (212) 536-4830
Facsimile: (212) 536-4001
E-mail : sepstein@kigates.com

**If you file an objection, a hearing will be scheduled. IF YOUR OBJECTION IS NOT
TIMELY FILED, THE ASSIGNEE WILL BE SUBSTITUTED FOR THE ASSIGNOR
ON THE BANKRUPTCY COURT RECORDS AS A CLAIMANT IN THIS
PROCEEDING.**

Dated: March 6, 2007

JPMORGAN CHASE BANK, N.A.


By: 
Name: _____
Title: **Andrew Opel**
Authorized Signatory

EXHIBIT A

Evidence Of Transfer Of Claim

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re: : Chapter 11
:
: Case No. 05-44481 (RDD)
Delphi Corporation, :
: (Jointly Administered)
Debtors :

-----X

EVIDENCE OF TRANSFER OF CLAIM

Mac Arthur Corporation (the "Assignor"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto **JPMorgan Chase Bank, N.A.**, its respective successors and assigns ("Assignee") all rights, title and interest in and to the general unsecured claims of Assignor in the principal amount of \$591,202.72 plus all interest, fees and other amounts related thereto (the "Claim") against Delphi Corporation et al. (the "Debtors") whose Chapter 11 bankruptcy case is pending in the United States Bankruptcy Court, Southern District of New York, or any other court with jurisdiction over the bankruptcy proceedings ("Bankruptcy Court"), Case No. 05-44481 (RDD) (Jointly Administered).

The claim transferred hereby constitutes the claim described in the true copy of the Proof of Claim dated June 23, 2006, which is attached hereto as Exhibit A. Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Assignee.

SENT BY: MAC ARTHUR CORPORATION;

810 694 7964;

FEB-22-07 6:24PM;

PAGE 2/3

IN WITNESS WHEREOF, Dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____

Accepted and agreed to as of this 21 date of February, 2007

Mac Arthur Corporation as Assignor

By: Thomas F. Barrett
Name: Thomas F. Barrett
Title: VP Finance & Business Development

IN WITNESS WHEREOF, dated the 21 day of February, 2007.

JPMORGAN CHASE BANK, N.A.,
as Assignee

By: _____
Name: _____
Title: _____
 Andrew Ouel
 Authorized Signatory

Accepted and agreed to as of this 21 date of
February, 2007

Mac Arthur Corporation as Assignor

By: _____
Name: _____
Title: _____

EXHIBIT B

Assignee's Payment Instructions

Assignee's Payment Instructions

Wire:

Name of Bank:	JPMorgan Chase Bank, N.A.
Routing Transit/ABA number:	021000021
Name of Account:	SPS High Yield Loan Trading
Account Number:	544-7-94742

EXHIBIT C

Proofs of Claim and Reclamation Letter

DELPHI

June 23, 2006

Dennis M. Haley
Macarthur Corporation
Winegarden, Lindholme & Robertson, P.L.C
G-9460 S. Saginaw Street Suite A
Grand Blanc, MI 48439

Re: Delphi Corporation, Case No. 05-44481 (RDD)

Dear Dennis M. Haley:

On November 4, 2005, the United States Bankruptcy Court for the Southern District of New York, entered an amended final order establishing certain procedures for the resolution of reclamation claims (the "Amended Final Order") and on January 5, 2006, the Bankruptcy Court entered an order extending the deadline to send statements of reclamation to all reclamation claimants (the "Extension Order" and together with the Amended Final Order, collectively the "Order") in the chapter 11 reorganization proceedings of Delphi Corporation and certain of its subsidiaries and affiliates (collectively, "Delphi" or the "Debtors").

The Order requires the Debtors to tender a "Statement of Reclamation" in response to each Reclamation Demand that the Debtors have received. On February 21, 2006, the Debtors' sent their Statement of Reclamation with respect to the Reclamation Demand(s) submitted by Macarthur Corporation (the "Demand"). We have identified your Demand as Reclamation Claim No. 779. This letter, together with the enclosures, constitute the Debtors' Amended Statement of Reclamation with respect to Claim No. 779 and supersedes the Statement of Reclamation sent on February 21, 2006.

The Debtors have reviewed the Demand, reconciled the Demand with their books and records, and after sending the Statement of Reclamation to you on February 21, 2006, have discussed a modification to the reconciliation with you. Based upon this review and reconciliation, the Debtors have summarized, in the enclosed reclamation analysis, certain invoice, shipment, and related detail concerning the Demand. In accordance with paragraph 2, section (b)(ii) of the Order, the analysis sets forth the extent and basis upon which the Debtors believe that the Demand may or may not be legally valid (subject to assertion of certain defenses as indicated below, which if asserted, could result in the reduction or disallowance of the reclamation claim) (the "Reconciled Reclamation Claim") by indicating whether the Demand was received within the periods allowed by law; whether goods subject to the Demand have been paid for; and whether there are other deductions or disputes asserted by the Debtors.

Macarthur Corporation
June 23, 2006
Page 2

Reconciled Amount \$154,170.00

Based on the foregoing, the Debtors have identified in the attached analysis a potential reclamation claim amount that the Debtors propose as valid, subject to assertion of the reserved defenses listed below. Specifically, the Debtors assert that the valid amount of the Reconciled Reclamation Claim is no greater than \$154,170.00 but subject to reduction or disallowance by the defenses listed below (the "Reconciled Amount"). If ultimately allowed following the resolution of the defenses set forth below, the allowed amount of your reclamation claim will be deemed an administrative expense claim in these chapter 11 cases. Moreover, your claim, even after allowance, if ever, may be reduced by any payments or credits you receive from the Debtors on account of the goods that are the subject of the Demand.¹

This proposal, including all material enclosed herewith, is being sent to you in the context of settlement discussions and therefore is not admissible in any court proceeding regarding the Demand. In addition, in accordance with paragraph 2, section (b)(ii) of the Order, the Debtors reserve their right to seek, at any time and notwithstanding your agreement to the Reconciled Amount, a judicial determination that the following reserved defenses to the Demand are valid (the "Reserved Defenses"), and your acknowledgment of the Reconciled Amount constitutes your agreement that the Reconciled Amount may be reduced or disallowed in accordance with any judicial determination concerning these Reserved Defenses:

- (i) The Debtors do not concede that they were insolvent on the date they received the goods or, even assuming the Debtors were insolvent, you knew of the Debtors' financial condition before the Debtors received the goods.
- (ii) The goods and/or the proceeds from the sale of the goods are or were subject to a valid security interest.
- (iii) You are not a proper party to make the Demand.
- (iv) The Debtors have already paid for or returned some or all of the goods, or intend to satisfy all or a portion of the Demand in cash or by returning goods.
- (v) You, or any of your subsidiaries or affiliates, have waived your right to any reclamation claim or waived your right to assert the Demand.

¹ The Debtors reserve all their rights and remedies, in law and in equity, to collect or preserve all prepetition credits outstanding, including, without limitation, to set off such amounts against the allowed amount, if any, of your reclamation claim.

Mitsubishi Corporation
June 23, 2006
Page 3

Reconciled Amount \$154,170.00

- (vi) You, or any of your subsidiaries or affiliates, have been paid on account of your reclamation claim pursuant to an unrelated order of the Bankruptcy Court and/or you have otherwise waived your right to any reclamation claim in connection therewith.

The Debtors may seek a determination of any of the foregoing Reserved Defenses at any time. Moreover, the Official Committee of Unsecured Creditors (the "Creditors Committee") reserves its right to raise any of the Reserved Defenses prior to the final allowance of your reclamation claim. If the Debtors seek such a judicial determination or the Creditors' Committee raises a Reserved Defense, you will be entitled to raise any rights asserted in the Demand in connection with the determination.

If you agree with the Reconciled Amount and the other terms of this Amended Statement of Reclamation, please sign this Statement where indicated and return it to the persons identified immediately below. Your response, including the timing of your response, is governed by the terms of the Order. If you disagree with this Amended Statement of Reclamation, you must sign this Statement where indicated and return it to the persons identified immediately below and you must also provide the information required by paragraph 2, section (b)(iv) of the Order by the Reconciliation Deadline. You must send a signed Statement of Reclamation to the following:

Christina Cattell
Re: Delphi Reclamations
Mail Code # 483-400-216
5725 Delphi Drive
Troy, MI 48098
Fax: 248-813-2499

- with copies to -

Joseph N. Wharton
Re: Delphi Reclamations
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Fax: 312-407-0411

In accordance with the Order, your failure to return a signed copy of this Amended Statement of Reclamation or your failure to indicate assent or dissent on a copy of this Statement may be deemed an acceptance of the proposal set forth in this Statement.

Nothing in this proposal is intended, nor shall be construed, as a waiver of any of the Debtors' rights with respect to any reclamation claim or demand. In addition, nothing herein shall preclude or otherwise prejudice any of the Debtors' rights to contest or raise any defense or counterclaim in law or in equity, to any reclamation claim or other

Macarthur Corporation
June 23, 2006
Page 4

Reconciled Amount \$154,170.00

demand for reclamation. To recover, nothing herein shall waive, impair or affect the rights and defenses, if any, of any parties in interest with regard to your Reclamation Claim.

If you have any questions, please send them via email to reclamations@delphi.com or call 248-813-2581.

Very truly yours,

/s/ Christina J. Cattell

Enclosures
cc: John D. Sheehan

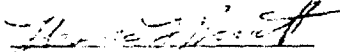
Macarthur Corporation
June 23, 2006
Page 5

Reconciled Amount \$154,170.00

AGREEMENT

In accordance with paragraph 2, section (b)(iii) of the Order, Macarthur Corporation agrees to the terms of this Amended Statement of Reclamation.

Macarthur Corporation

By: 
(signature)

Dated: 6-27-06

Thomas F. Barrett
(print or type name)

VP Finance & Business Development
(print or type title)

DISAGREEMENT

In accordance with paragraph 2, section (b)(iv) of the Order, Macarthur Corporation disputes the terms of this Amended Statement of Reclamation and encloses the information required by paragraph 2, section (b)(iv) of the Order.

Macarthur Corporation

By: _____
(signature)

Dated: _____

(print or type name)

(print or type title)

Debtor's Name (Last, First, Middle Initial) <u>Mac Arthur Corporation</u>		Court or County <u>USDC SDNY New York</u>	PROOF OF CLAIM <div style="font-size: 2em; font-weight: bold; margin: 10px 0;">COPY</div> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> RECEIVED AUG 04 2006 KURTZMAN CARSON </div>
Name of Debtor or <u>Mac Arthur Corporation, LLC</u>		Case No. or <u>05-44640</u>	
Name of creditor or person to whom the debt is owed (money or property): <u>Mac Arthur Corporation</u>		Check box if you are aware that debtor has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/>	
Name and address where notices should be sent: <u>Thomas F. Bennett</u> <u>Mac Arthur Corporation</u> <u>3190 Tai-Park Drive</u> <u>Grand Blanc, MI 48439-6010</u> <u>(510) 606-1777</u>		Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court. <input checked="" type="checkbox"/>	
Account or other number by which creditor identifies debtor: <u>See Attached Detail</u>		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends	
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lent <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____			
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. Date debt was incurred: <u>01/28/03-10/07/05</u>		3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ <u>432,705.04</u> (unsecured) (secured) (priority) (Total)			
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of mortgage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)() _____ <small>*These limits are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and \$2,225 limits apply to cases filed on or after 4/26/03. Pub. L. 109-8.</small>	
6. Unsecured Nonpriority Claim \$ <u>432,705.04</u> <input checked="" type="checkbox"/> Check this box if there is no collateral or lien securing your claim, or if your claim is not entitled to priority, or if, in the case of a claim entitled to priority, the claim is not entitled to priority.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;"> JUL 7 2006 USDC SDNY </div>	
8. Creditors: The amount of all payments on this claim has been received and accounted for the purpose of making this proof of claim.			
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, contracts, statements of financing accounts, contracts, court judgments, mortgages, security agreements, etc., or a certification of debt. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain if the documents are voluminous, attach a summary.			
10. Return-Signed Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope with return address.		THIS SPACE IS FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;"> JUL 7 2006 USDC SDNY </div>	
Date: <u>07/19/06</u>			
Signature of Debtor or authorized officer or agent of debtor, or person to file: <u>Thomas F. Bennett VP Finance & Business Dev.</u>		THIS SPACE IS FOR COURT USE ONLY <div style="border: 1px solid black; padding: 10px; width: 100px; margin: 0 auto;"> JUL 7 2006 USDC SDNY </div>	
Date: <u>07/19/06</u>			

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Automotive Systems LLC
Case # 05-44481

Name of Creditor: Mac Arthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(510) 606-1777

Mac Arthur Account #	Customer	Balance as of 7/26/2006
2052	Delphi Automotive Systems LLC	\$9,645.40
2019	Delphi Automotive Systems LLC	\$31,315.56
6319	Delphi Automotive Systems LLC	\$2,127.11
2801	Delphi Automotive Systems LLC	\$4,556.40
2806	Delphi Automotive Systems LLC	\$1,487.08
2861	Delphi Automotive Systems LLC	\$5,554.37
2862	Delphi Automotive Systems LLC	\$5,514.32
2813	Delphi Automotive Systems LLC	\$241.20
2850	Delphi Automotive Systems LLC	\$16,554.97
2865	Delphi Automotive Systems LLC	\$4,510.92
2800	Delphi Automotive Systems LLC	\$6,512.81
2803	Delphi Automotive Systems LLC	\$8,772.40
2804	Delphi Automotive Systems LLC	\$690.00
2825	Delphi Automotive Systems LLC	\$212.43
6324	Delphi Automotive Systems LLC	\$127,761.14
6134	Delphi Automotive Systems LLC	\$3,572.00
6318	Delphi Automotive Systems LLC	\$40,365.30
2710	Delphi Automotive Systems LLC	\$91,061.14
2709	Delphi Automotive Systems LLC	\$18,421.02
2705	Delphi Automotive Systems LLC	\$195.00
6360	Delphi Automotive Systems LLC	\$31,563.68
6361	Delphi Automotive Systems LLC	\$11,132.40
6364	Delphi Automotive Systems LLC	\$1,648.50
6323	Delphi Automotive Systems LLC	\$630.00
6330	Delphi Automotive Systems LLC	\$6,556.69
		\$426,675.04
less: payment received		\$300,000.00
less: administrative claim for Reclamation		\$154,170.00
Total Unsecured Claim		\$42,705.04

Invoice detail not provided due to voluminous nature. There are over 2000 invoices making up this total.

Reclamation claim amount of \$154,170 not included in this claim per the note on the top of Form B10.

Name of Debtor <u>Debit Management Systems, Inc.</u>		Case Number <u>05-44567</u>	PROOF OF CLAIM <div style="font-size: 2em; opacity: 0.5; transform: rotate(-15deg); position: absolute; top: 50px; left: 50px;">COPY</div> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 20px;"> RECEIVED AUG 04 2006 KURTZMAN CARSON </div>
Name and address of creditor to whom claim is due: <u>The Native Corporation</u> <u>3790 Fairbank Drive</u> <u>Cooper Landing, ME 04439-0070</u> <u>207-843-0070</u> <u>207-843-0077</u>		Check box if you are aware that respondent has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor: <u>2950</u>		Check here <input type="checkbox"/> replaces a previously filed claim, dated: _____ if this claim <input type="checkbox"/> amends	
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold - Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lended <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)			
2. Date claim was incurred: <u>07/17/05 - 07/27/05</u>		3. If court judgment, date obtained:	
4. Total amount of claim at time case filed: \$ <u>627.68</u> (unsecured) \$ <u>0</u> (secured) \$ <u>0</u> (priority) \$ <u>627.68</u> (Total) If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest and other charges.			
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Proof Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of principal and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority: \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(): _____ <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to date commenced on or after the date of adjustment \$10,000 and \$2,225. In or apply to cases filed on or after 4/10/05. Pub. L. 109-8.</small>	
6. Unsecured Non-priority Claim \$ <u>627.68</u> If claim is not entitled to priority, specify the basis for your claim, including the date of the claim, including it, or if it is secured, specify the collateral it is entitled to priority.		8. Creditors: The amount of any payments on this claim has been credited and delivered for the purpose of making this proof of claim. 9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, and statements of account, contracts, court judgments, etc., relating to your claim. Do NOT SEND ORIGINAL DOCUMENTS. If the documents are numerous, attach a summary. 10. Receipt and Acknowledgment: To receive acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope, properly addressed to you. (If you are a corporation, attach a copy of power of attorney, if any) <u>Thomas F. Barrett</u> <u>Thomas F. Barrett, Jr. Attorney & Counselor at Law</u>	

PROOF OF CLAIMS DETAIL

Name of Debtor: Delphi Mechatronic Systems, Inc.
Case#: 05-44867

Name of Creditor: MacArthur Corporation
c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

2000 Delphi Mechatronic Systems			
Invoice #	P.O.	Date	Amount
317211	9571-53055	7/11/2005	\$74.40
317212	9571-53615	7/11/2005	\$631.20
317384	9571-53615	7/11/2005	\$126.24
317387	9571-53055	7/18/2005	\$74.40
317389	9571-53615	7/18/2005	\$126.24
317367	9571-53055	8/8/2005	\$37.20
318333	9571-53055	8/9/2005	\$74.40
318336	9571-53055	8/16/2005	\$74.40
318354	9571-53055	8/23/2005	\$74.40
321447	9571-53055	8/30/2005	\$74.40
321448	9571-53055	9/7/2005	\$37.20
322389	9571-53055	9/12/2005	\$74.40
322391	9571-53055	9/21/2005	\$74.40
324218	9571-53055	9/27/2005	<u>\$74.40</u>
Total			\$1,627.68

DEBTOR'S NAME (Print or type full name) <u>Mac Arthur Corporation</u>		RECEIVED AUG 3 4 2006 HURTZMAN CARSON
DEBTOR'S ADDRESS (Print or type full address) <u>3790 Tule Lake Blvd</u> <u>Grand Island, NE 68408-1070</u> <u>Phone () 402-333-1777</u>		COPY
NAME AND ADDRESS OF CREDITOR (Print or type full name and address) <u>Thomas F. Hertzman</u> <u>Mac Arthur Corporation</u> <u>3790 Tule Lake Blvd</u> <u>Grand Island, NE 68408-1070</u> <u>Phone () 402-333-1777</u>		
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR <u>2639</u>		CHECK HERE IF THIS CLAIM <input type="checkbox"/> REPLACES a previously filed claim, dated: _____ <input type="checkbox"/> AMENDS
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Lended <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____		
2. Date claim is due: <u>08/10/05-09/30/05</u>		
3. If court judgment, date entered: _____		
4. Total Amount of Claim as This Case Ends: \$ <u>2700.00</u> (unsecured) \$ <u>0</u> (secured) \$ <u>0</u> (priority) \$ <u>2700.00</u> (Total)		
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach a signed statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of principal and other charges (including interest) included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim. Amount entitled to priority: \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(): _____ <small>*The court may adjust the amount on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and \$2,225 apply to cases filed on or after 4/6/05. Pub. L. 109-2.</small>
6. Unsecured Nonpriority Claim: \$ <u>2700.00</u> <input checked="" type="checkbox"/> Check this box if your claim is not entitled to priority under your state or federal law, or if it is not entitled to priority under 11 U.S.C. § 507.		THIS SPACE IS FOR COURT USE ONLY
8. Creditors: The undersigned certifies that this claim has been verified and declared for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, contracts, court judgments, mortgages, security agreements, etc. Do NOT SEND ORIGINAL DOCUMENTS. If the documents are too bulky, explain how documents are voluminous, attach a summary.		
10. Notice Sent: Check this box if you have sent notice of the filing of your claim, enclose a stamped, self-addressed envelope with copy of proof of claim.		
DEBTOR'S SIGNATURE (Print or type full name) <u>Thomas F. Hertzman</u> DEBTOR'S TITLE (Print or type full name) <u>Finance & Business Dev.</u>		COURT USE ONLY

PROOF OF CLAIM DETAIL

Name of Debtor: Delphi Diesel Systems Corporation
Case #: 05-444812

Name of Creditor: MacArthur Corporation

c/o Thomas Barrett
VP Finance & Business Development
3190 Tri-Park Drive
Grand Blanc, MI 48439
(810) 606-1777

2039 Delphi Diesel Systems			
Invoice #	P.O.	Date	Amount
310754	550006399	8/10/2005	\$300.00
321344	550006399	9/8/2005	\$187.50
324852	550006399	9/12/2005	\$412.50
313789	550006399	9/27/2005	\$862.50
316791	550006399	9/30/2005	\$537.50
Total			\$2,700.00